

ANNUAL RETURN CHECKLIST for small charities

As a registered small charity¹ you are required to file an annual return form and a performance report that meets defined reporting standards. These are due no later than six months after the end of your financial year. This checklist identifies the key things you need to record through the year to complete your annual return and performance report.



YOU NEED TO RECORD:

1. Money that has come into and gone out of your charity (this information will be included in your bank statements and/or your cash book).
 - a. Money that your charity has received, grouped into:
 - i. money from fees, subscriptions and other income from members (this mainly applies to clubs and societies)
 - ii. money from donations, fundraising and other income from non-members (including money given as part of someone's will)
 - iii. money from providing goods or services (e.g. the sale of clothing)
 - iv. money from interest, dividends and other investment income (e.g. bank interest you may have earned).
 - b. Money that your charity has paid out, grouped into:
 - i. money spent on public fundraising (e.g. money spent on a fundraising event)
 - ii. money spent on volunteers and employees (e.g. salaries/wages)
 - iii. money spent on providing goods and services (e.g. supplies used, printing)
 - iv. money granted or donated to others
 - v. other (e.g. interest payments, audit fees, bank fees).
2. The value of everything your charity owns, grouped into:
 - a. Bank accounts and/or the cash you hold (this should be on your bank statement and/or cashbook).
 - b. Money held for others (e.g. a budgeting service who is holding money belonging to its clients).
 - c. Money owed to you (e.g. from giving out a loan).
 - d. Other assets (e.g. a building, a vehicle, other equipment).
3. Anything that you owe to others (e.g. a loan from the bank, invoices outstanding).
4. Any related party transactions (e.g. if your charity paid an officer's partner to do your accounts). For more information, see: charities.govt.nz/reporting-standards/tier-4/related-party-transactions-for-tier-3-and-tier-4-charities/
5. The activities you do to further your charitable purpose.
6. The numbers of volunteers you have and how many hours they have worked. If this is not recorded, provide your best estimate. You can use a template for recording volunteer time: charities.govt.nz/im-a-registered-charity/running-your-charity/volunteers/
7. The numbers of paid employees you have and how many hours they have worked.
8. Any changes to the information we have recorded on the Charities Register (e.g. changes to officers, your rules, your contact details, your purpose and structure). If your officers have changed, then include the date of birth and home address of your new officers. To check the Charities Register, go to charities.govt.nz/CharitiesRegister/Search

¹ A small charity, also known as a Tier 4 charity, is one that spends less than \$125,000 on everyday expenses each financial year. To see if you are a small charity and qualify to report as a Tier 4 charity, go to charities.govt.nz/reporting-standards/which-tier-will-i-use/

At the end of your financial year, you will need to use the information above to prepare a performance report, and file your annual return and performance report on your charity's portal: register.charities.govt.nz/Account/LogOn

For more information about how to complete your performance report and annual return, including resources, examples of previous performance reports, and templates, go to charities.govt.nz/reporting-standards/tier-4/